

## Key Performance Indicators for Forest Certification Cost-benefit Analysis

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#	Indicator	Units	Pre/Post certification	Quantitative Results			Qualitative Remarks	Research Notes & Clarifications
0.0	<b>Company Basics</b>							
0.1	Company/project name	name	-					
0.2	Location	name	-					
0.3	Type of forest(s)	name	-					
0.4	Main species of production	name	-					
0.5	Main product categories	name	-					
0.6	Year started working towards certification	year	-					
0.7	Year of receiving certification	year	-					
0.8	Number of years needed to get ready for certification	years	-					
0.9	Number of employees, including contractors (2013)	number	-					
0.10	Annual turnover (in 2013) of all production of unprocessed wood	US\$'000	-					
0.11	Annual production (in 2013)	m3 RWE	-					
0.12	Total concession area	ha	-					
0.13	Total production area	ha	-					
0.14	Certified Area	ha	-					
0.15	Certified area as percentage of total area	%	-					
0.16	Annual production area	ha/yr	-					Provide 3 or 5 year average if available
0.17	Annual turnover of certified products	US\$'000	-					Provide 3 or 5 year average if available
0.18	Annual certified production	m3 RWE	-					Provide 3 or 5 year average if available
0.19	Turnover certified products as percentage of total turnover	%	-					
0.20	Certified production as percentage of total production	%	-					
0.21	Turnover per ha of certified production	US\$/ha	-					Provide 3 or 5 year average if available
0.22	Turnover per m3 of certified production	US\$/m3	-					Provide 3 or 5 year average if available
0.23	Operating margin of certified operations	%	-					
0.24	Net profit margin of certified operations	%	-					Provide 3 or 5 year average if available
0.25	Estimate for discount rate, based upon region, country, product range and sub-sector	%	-					
0.26	Other certification system	name	-					
0.27	Main motivation to get certified							
1.0	<b>Direct certification costs</b>			Total	Per certified ha	Per certified m3		
1.1	Pre-assessments / pre-audits	US\$	pre					
1.2	Initial audit	US\$	pre					
1.3	Other direct certification costs	US\$	pre					
1.4	Recurring audits	US\$/year	post					
1.5	Branding	US\$/year	post					
1.6	FSC License	US\$/year	post					
1.7	FSC Chain of Custody	US\$/year	post					
2.0	<b>Indirect generic expenses</b>							
2.1	Developing management plans, procedures and inventory	US\$	pre					
2.2	Developing management plans, procedures and inventory	US\$	post					
2.3	Staffing for certification	US\$/year	post					
2.4	Monitoring (social, ecological, legal issues)	US\$/year	post					
2.5	Training for certification	US\$	pre					
2.6	Training for certification	US\$/year	post					
2.7	Chain of Custody system	US\$/year	post					
3.0	<b>Ecological and social expenses and HCV management</b>							
3.1	ESIAs	US\$	pre					
3.2	ESIAs	US\$/year	post					
3.3	Environmental/social impact mitigation activities	US\$/year	post					
3.4	Protected area within concession (HCV set-aside)	ha	post					
3.5	Opportunity costs of maintaining HCV set-aside area	US\$/year	post					
3.6	HCV management	US\$/year	post					
3.7	Additional operations (mapping, demarkation)	US\$/year	post					
4.0	<b>Capital expenditures</b>							
4.1	New machinery	US\$	pre					
4.2	New labour facilities	US\$	pre					
4.3	Safety equipment	US\$	pre					
4.4	Other additional costs	US\$	pre					
5.0	<b>Market benefits</b>							

5.1	Premiums - absolute	US\$/year	post						If the premium is not a well established number, use the best estimate for premium percentage to calculate absolute value of premiums
5.2	Premiums - rate	%	post						FSC premiums as a percentage of the turnover of certified production. Companies may not have precise information about premiums because the effective premium depends on the wood species, the level of wood processing, the buyer, the market, the individual sales deal etc. If the premium is not a well established number, premium percentage may be best estimate
5.3	Increased length or rotation of contracts	months	post						
5.4	New markets / clients	US\$ and/or other measure	post						
5.5	Avoidance of sales loss	US\$ and/or other measure	post						
5.6	Other effects	various	post						
6.0	<b>Operation efficiency (changes from pre certification)</b>								indicate the difference
	<b>Outputs</b>								
6.1	a. Volume	m3 / ha							
6.2	b. harvest area	ha / yr							
6.3	c. Value	\$ / m3							
6.4	d. Efficiency	m3 / tree							
6.5	Log processing	\$ /m3							
6.6	Waste (efficiency rate)	%							
6.7	Transport	\$ / m3							
	<b>Labor</b>								
6.8	Manning (field and mill)	# of worker	post						
6.9	Wages to workers	USD (\$) / headcount	post						
6.10	Staff turnover rates	various	post						
6.11	Other benefits to workers	\$/year	post						
	<b>Other resource use</b>								
6.12	Planting failure	various	post						
6.13	Herbicide use	various	post						
6.14	Pesticide use	various	post						
6.15	Fertilization application	various	post						
6.16	Energy/fuel use	various	post						Changes may also be affected by energy price
6.17	Water use (in mill operations)	various	post						
7.0	<b>Other Financial benefits</b>								
7.1	Change in access to capital	various	post						
7.2	Additional / alternative sources of capital (subsidies)	US\$	post						
7.3	Tax incentive - absolute	US\$	post						
7.4	Tax incentive - rate	%	post						
8.0	<b>Legal &amp; Social effects</b>								
8.1	Change in incidents of legality or bribery issues	US\$ or number	post						
8.2	Fines / penalties	US\$	post						
8.3	Change in accidents & safety incidents	Number	post						
8.4	Change in labour and social incidents (strikes and [community] disruptions)	Number	post						
8.5	Staff morale	Up/down	post						
9.0	<b>Intangible benefits</b>								
9.1	Brand impact	Yes/no	post						
9.2	Stakeholders perception	Up/down	post						
9.3	GHG reductions	tonnes CO <sub>2</sub>	post						
9.4	Others								